NALA LOCAL MUNICIPALITY



MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

First Draft Budget 2017-18

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PART 1

1.2. RESOLUTIONS

1. Council hereby resolve that the first annual draft budget of the municipality for the financial year 2017-18; and indicative budget for the two outer years 2018-19 and 2020-21 be approved as set-out in:

 a) Table A1: Budgeted Summary

 b) Table A2: Budget Financial Performance (revenue & expenditure by standard classification)

 c) Table A3: Budget Financial Performance (revenue & expenditure by municipal vote)

 d) Table A4: Budget Financial Performance (revenue & expenditure)

 e) Table A5: Budgeted Capital Expenditure by vote, standard classification and funding

 f) Table A6: Budget Financial Position

 g) Table A7: Budget Cash Flow

 h) Table A8: Cash backed reserves / accumulated surplus reconciliation

 i) Table A9: Asset Management

 j) Table A10: Basic Service Delivery Measurement

1.2. EXECUTIVE SUMMARY

The first draft of the budget is prepared in line with chapter four of Municipal Finance Management act, section 16 as outlined below.

The council of a municipality must for each financial year approve an
annual budget for the municipality before the start of that financial year.
(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
(3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.

Outlined below are the economic conditions considered:

ECONOMIC INDICATORS

Indicator %	2014/15 %	2015/16 %	2016/17 %	2017/18 %
Consumer Inflation	6.2	6.3	6.6	5.7
GDP Growth	2.7	4.9	1.2	2
Prime Overdrafts	10.5	9.25	10.5	10.5
Electricity increase by Eskom	7.39	14.24	9.4	0.31
Increase in Bulk Water (Sedibeng Water)	8.8%/ R8.14	8.3% / R8.824	5.91% / R9.32	8% / R10.07
Salaries & Wages	6.8	7.3	7	7.2

(a) The need to develop tariffs that are cost reflective of providing such services, as a municipality we have now been able to develop cost reflective tariffs or cost of supplying the services. We have now confirmed cross subsidisation on service charges, which indicates serious inefficiencies in the manufacturing processes of the municipalities, naming but a few , lack of consequence management and lack of accountability, not to mention lack of skill;

(b) Wage increases (including long service bonuses) for municipal staff that continue to exceed consumer inflation as well as the need to fill critical vacancies;

(c) The need to meet the community expectations in terms of service delivery with the limited financial resources at hand.

1.5. ANNUAL BUDGET TABLES

Below are the annual tables as per the requirements of Municipal Budget and Reporting Regulations:

a) Table A1: Budget summary

b) Table A2: Budget: Financial Performance

c) Table A3: Budget Financial Performance (revenue and expenditure by municipal vote)

d) Table A4: Budget Financial Performance (revenue and expenditure)

e) Table A5: Budgeted Capital Expenditure by vote, standard, classification and funding

f) Table A6: Budget Financial Position

g) Table A7: Budget Cash flow

h) Table A8: Cash backed reserves/accumulated surplus reconciliation

i) Table A9: Asset Management

k) Table A10: Basic service delivery measurement

FS185 Nala - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	**12,061**	16,035	19,829	21,485	19,945	19,945	19,945	21,241	22,622	24,092
Service charges	129,446	137,665	137,520	213,545	188,213	188,213	188,213	205,557	216,401	228,002
Investment revenue	1,319	1,778	2,366	–	–	–	–	–	–	–
Transfers recognised - operational	136,825	132,143	123,517	118,583	110,970	110,970	110,970	103,469	113,292	120,268
Other own revenue	12,227	19,417	39,728	35,073	34,916	34,916	34,916	37,376	39,506	41,719
Total Revenue (excluding capital transfers and contributions)	291,878	307,037	322,959	388,686	354,044	354,044	354,044	367,642	391,821	414,081
Employee costs	111,712	117,831	124,547	134,677	130,536	130,536	130,536	140,015	149,395	162,264
Remuneration of councillors	6,977	7,086	7,577	7,844	7,993	7,993	7,993	7,770	8,291	8,838
Depreciation & asset impairment	48,732	53,066	51,215	27,760	57,703	57,703	57,703	61,396	64,896	68,530
Finance charges	21,193	28,617	27,262	16,000	24,052	24,052	24,052	25,708	27,174	28,696
Materials and bulk purchases	91,106	104,881	112,664	122,521	105,477	105,477	105,477	110,177	115,161	120,458
Transfers and grants	–	–	–	24,000	34,517	34,517	34,517	36,346	38,296	40,377
Other expenditure	49,290	94,199	104,965	55,619	76,924	76,924	76,924	85,794	85,824	103,439
Total Expenditure	329,009	405,679	428,232	388,421	437,202	437,202	437,202	467,205	489,037	532,601
Surplus/(Deficit)	(37,131)	(98,642)	(105,273)	265	(83,158)	(83,158)	(83,158)	(99,563)	(97,217)	(118,521)
Transfers and subsidies - capital (monetary allo	70,372	53,131	40,178	33,299	39,299	39,299	39,299	39,482	39,665	41,308
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	1,064	1,125	1,188
Surplus/(Deficit) after capital transfers & contributions	33,240	(45,511)	(65,095)	33,564	(43,859)	(43,859)	(43,859)	(59,017)	(56,427)	(76,025)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	33,240	(45,511)	(65,095)	33,564	(43,859)	(43,859)	(43,859)	(59,017)	(56,427)	(76,025)
Capital expenditure & funds sources										
Capital expenditure	**60,881**	50,678	37,220	34,300	40,300	40,300	40,300	40,546	40,790	42,496
Transfers recognised - capital	**60,881**	50,678	37,220	33,300	39,300	39,300	39,300	39,482	39,665	41,308
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	1,000	1,000	1,000	1,000	1,064	1,125	1,188
Total sources of capital funds	**60,881**	50,678	37,220	34,300	40,300	40,300	40,300	40,546	40,790	42,496
Financial position										
Total current assets	**104,470**	110,563	121,050	108,432	108,432	108,432	108,432	115,371	121,947	128,776
Total non current assets	**1,851,056**	1,844,587	1,822,941	1,862,518	1,832,575	1,832,575	1,832,575	1,873,125	1,913,919	1,956,419
Total current liabilities	**190,257**	246,199	324,122	277,034	277,034	277,034	277,034	322,068	340,426	359,490
Total non current liabilities	–	–	–	85,381	85,381	85,381	85,381	–	–	–
Community wealth/Equity	**1,765,269**	1,708,951	1,619,869	1,608,535	1,578,592	1,578,592	1,578,592	1,667,067	1,698,886	1,732,693
Cash flows										
Net cash from (used) operating	**78,526**	26,992	45,411	71,636	34,127	34,127	34,127	22,850	30,122	(124,667)
Net cash from (used) investing	**(61,808)**	(50,256)	(37,107)	(32,299)	(38,299)	(38,299)	(38,299)	(39,482)	(39,665)	(41,308)
Net cash from (used) financing	–	6,187	(12,000)	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**31,955**	14,876	11,180	54,214	10,705	10,705	10,705	(5,927)	(15,470)	(181,445)
Cash backing/surplus reconciliation										
Cash and investments available	**31,955**	14,877	11,180	1,070	1,070	1,070	1,070	1,138	1,203	1,270
Application of cash and investments	**129,839**	185,965	246,089	156,397	158,478	158,478	158,478	219,618	232,167	245,183
Balance - surplus (shortfall)	**(97,884)**	(171,089)	(234,909)	(155,327)	(157,408)	(157,408)	(157,408)	(218,480)	(230,964)	(243,913)
Asset management										
Asset register summary (WDV)	**1,850,938**	1,844,463	1,822,819	2,543,387	2,549,387	2,549,387	2,589,937	2,589,937	2,630,731	2,673,231
Depreciation	–	–	–	27,760	57,703	57,703	61,396	61,396	64,896	68,530
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	**4,746**	7,918	7,509	15,324	8,721	8,721	7,986	7,986	8,441	8,914
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	10,992	10,992	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

FS185 Nala - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional										
Governance and administration		232,674	218,025	207,251	207,313	204,268	204,268	155,018	169,006	179,305
Executive and council		–	–	–	–	–	–	138	146	154
Finance and administration		232,674	218,025	207,251	207,313	204,268	204,268	154,879	168,860	179,151
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		130	447	1,336	1,127	860	860	452	478	504
Community and social services		60	305	1,157	977	693	693	443	468	494
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		70	141	180	150	167	167	–	–	–
Housing		–	–	–	–	–	–	9	10	10
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	5,151	4,388	4,633
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	5,151	4,388	4,633
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		129,446	137,665	137,520	213,545	188,260	188,260	207,022	217,950	229,636
Energy sources		58,826	64,992	62,668	94,245	87,070	87,070	91,174	92,943	94,747
Water management		42,803	41,412	41,136	55,787	41,836	41,836	49,467	53,424	57,697
Waste water management		11,741	15,408	16,763	32,477	28,761	28,761	30,789	33,353	36,131
Waste management		16,076	15,853	16,953	31,036	30,593	30,593	35,592	38,230	41,062
Other	4	–	–	–	–	–	–	0	0	0
Total Revenue - Functional	2	362,250	356,137	346,107	421,985	393,388	393,388	367,642	391,821	414,080
Expenditure - Functional										
Governance and administration		242,650	308,717	315,425	272,659	332,945	332,945	149,629	155,764	165,353
Executive and council		6,977	7,086	7,577	7,844	7,993	7,993	36,719	35,888	38,160
Finance and administration		235,673	301,632	307,848	264,815	324,952	324,952	112,910	119,876	127,193
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	14,828	15,812	16,852
Community and social services		–	–	–	–	–	–	4,146	4,422	4,712
Sport and recreation		–	–	–	–	–	–	4,560	4,859	5,178
Public safety		–	–	–	–	–	–	2,155	2,298	2,449
Housing		–	–	–	–	–	–	3,934	4,197	4,474
Health		–	–	–	–	–	–	32	35	39
Economic and environmental services		–	–	–	–	–	–	48,125	51,050	54,107
Planning and development		–	–	–	–	–	–	4,190	4,469	4,762
Road transport		–	–	–	–	–	–	43,935	46,581	49,345
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		86,360	96,962	105,156	115,763	104,259	104,259	254,623	267,451	280,987
Energy sources		53,318	58,984	63,962	77,520	64,105	64,105	109,521	112,893	116,378
Water management		33,042	37,978	41,194	38,243	40,154	40,154	70,319	75,255	80,535
Waste water management		–	–	–	–	–	–	33,764	35,595	37,527
Waste management		–	–	–	–	–	–	41,018	43,708	46,548
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	329,010	405,679	420,581	388,422	437,204	437,204	467,205	490,076	517,299
Surplus/(Deficit) for the year		33,240	(49,542)	(74,474)	33,563	(43,816)	(43,816)	(99,563)	(98,255)	(103,220)

FS185 Nala - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	138	146	154
Vote 2 - Budget abd Treasury Office		159,674	164,894	167,073	174,014	164,969	164,969	154,445	168,401	178,666
Vote 3 - Corporate Services		51	–	–	–	–	–	434	459	485
Vote 4 - Community and Social Services		–	305	1,157	977	693	693	642	679	717
Vote 5 - Technical Services		129,753	137,665	137,520	213,545	188,260	188,260	211,983	222,137	234,058
Vote 6 - Planning and Development		70	141	180	150	167	167	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**289,548**	**303,006**	**305,929**	**388,686**	**354,089**	**354,089**	**367,642**	**391,821**	**414,080**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Executive and Council		6,977	7,086	7,577	7,844	7,993	7,993	36,719	35,888	38,160
Vote 2 - Budget abd Treasury Office		181,627	183,801	183,301	130,006	194,283	194,283	73,006	77,362	81,902
Vote 3 - Corporate Services		111,629	117,831	124,547	134,809	130,669	130,669	39,904	42,514	45,291
Vote 4 - Community and Social Services		–	–	–	–	–	–	14,828	15,812	16,852
Vote 5 - Technical Services		89,142	96,962	105,156	115,763	104,259	104,259	298,558	314,032	330,332
Vote 6 - Planning and Development		–	–	–	–	–	–	4,190	4,469	4,762
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**389,375**	**405,679**	**420,581**	**388,422**	**437,204**	**437,204**	**467,205**	**490,076**	**517,299**
Surplus/(Deficit) for the year	2	**(99,827)**	**(102,673)**	**(114,652)**	**264**	**(83,115)**	**(83,115)**	**(99,563)**	**(98,255)**	**(103,220)**

FS185 Nala - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	12,061	16,035	19,829	21,485	19,945	19,945	19,945	21,241	22,622	24,092
Service charges - electricity revenue	2	58,826	64,992	62,668	94,245	87,070	87,070	87,070	89,738	91,425	93,144
Service charges - water revenue	2	42,803	41,412	41,136	55,787	41,836	41,836	41,836	49,446	53,401	57,673
Service charges - sanitation revenue	2	11,741	15,408	16,763	32,477	28,714	28,714	28,714	30,781	33,345	36,122
Service charges - refuse revenue	2	16,076	15,853	16,953	31,036	30,593	30,593	30,593	35,592	38,230	41,062
Service charges - other		–									
Rental of facilities and equipment		60	305	1,157	977	693	693	693	737	779	823
Interest earned - external investments		1,319	1,778	2,366	–	–	–	–			
Interest earned - outstanding debtors		11	13,166	17,652	23,010	25,561	25,561	25,561	27,197	28,747	30,357
Dividends received		6	6	6	–						
Fines, penalties and forfeits		70	141	180	150	167	167	167	178	188	198
Licences and permits						0	0	0			
Agency services											
Transfers and subsidies		136,825	132,143	123,517	118,583	110,970	110,970	110,970	103,469	113,292	120,268
Other revenue	2	12,080	1,766	3,704	10,936	8,495	8,495	8,495	9,264	9,792	10,340
Gains on disposal of PPE			4,031	17,030							
Total Revenue (excluding capital transfers and contributions)		**291,878**	**307,037**	**322,959**	**388,686**	**354,044**	**354,044**	**354,044**	**367,642**	**391,821**	**414,081**
Expenditure By Type											
Employee related costs	2	111,712	117,831	124,547	134,677	130,536	130,536	130,536	140,015	149,395	162,264
Remuneration of councillors		6,977	7,086	7,577	7,844	7,993	7,993	7,993	7,770	8,291	8,838
Debt impairment	3	4,629	55,538	59,044	10,313	20,240	20,240	20,240	21,535	22,763	24,038
Depreciation & asset impairment	2	48,732	53,066	51,215	27,760	57,703	57,703	57,703	61,396	64,896	68,530
Finance charges		21,193	28,617	27,262	16,000	24,052	24,052	24,052	25,708	27,174	28,696
Bulk purchases	2	86,360	96,962	105,156	115,763	104,260	104,260	104,260	108,882	113,793	119,013
Other materials	8	4,746	7,918	7,509	6,758	1,217	1,217	1,217	1,295	1,369	1,445
Contracted services		17,526	16,957	14,010	11,500	10,119	10,119	10,119	10,706	11,316	11,950
Transfers and subsidies		–	–	–	24,000	34,517	34,517	34,517	36,346	38,296	40,377
Other expenditure	4, 5	27,135	21,705	24,260	33,806	46,566	46,566	46,566	53,553	51,745	67,452
Loss on disposal of PPE				7,650	–				–	–	–
Total Expenditure		**329,009**	**405,679**	**428,232**	**388,421**	**437,202**	**437,202**	**437,202**	**467,205**	**489,037**	**532,601**
Surplus/(Deficit)		**(37,131)**	**(98,642)**	**(105,273)**	**265**	**(83,158)**	**(83,158)**	**(83,158)**	**(99,563)**	**(97,217)**	**(118,521)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		70,372	53,131	40,178	33,299	39,299	39,299	39,299	39,482	39,665	41,308
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	–	–	–	–	–	–	–	1,064	1,125	1,188
Surplus/(Deficit) after capital transfers & contributions		**33,240**	**(45,511)**	**(65,095)**	**33,564**	**(43,859)**	**(43,859)**	**(43,859)**	**(59,017)**	**(56,427)**	**(76,025)**
Taxation											
Surplus/(Deficit) after taxation		**33,240**	**(45,511)**	**(65,095)**	**33,564**	**(43,859)**	**(43,859)**	**(43,859)**	**(59,017)**	**(56,427)**	**(76,025)**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**33,240**	**(45,511)**	**(65,095)**	**33,564**	**(43,859)**	**(43,859)**	**(43,859)**	**(59,017)**	**(56,427)**	**(76,025)**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**33,240**	**(45,511)**	**(65,095)**	**33,564**	**(43,859)**	**(43,859)**	**(43,859)**	**(59,017)**	**(56,427)**	**(76,025)**

FS185 Nala - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget abd Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget abd Treasury Office		–	7,543	6,433	1,000	1,000	1,000	1,000	1,064	1,125	1,188
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		7,669	–	–	–	–	–	–	4,637	250	4,472
Vote 5 - Technical Services		53,212	43,135	30,788	31,507	37,507	37,507	37,507	34,845	38,215	36,836
Vote 6 - Planning and Development		–	–	–	1,793	1,793	1,793	1,793	–	1,200	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		60,881	50,678	37,220	34,300	40,300	40,300	40,300	40,546	40,790	42,496
Total Capital Expenditure - Vote		60,881	50,678	37,220	34,300	40,300	40,300	40,300	40,546	40,790	42,496
Capital Expenditure - Functional											
Governance and administration		–	7,543	6,433	1,000	1,000	1,000	1,000	1,064	1,125	1,188
Executive and council											
Finance and administration			7,543	6,433	1,000	1,000	1,000	1,000	1,064	1,125	1,188
Internal audit											
Community and public safety		7,669	–	–	–	–	–	–	4,637	250	4,472
Community and social services		854									2,300
Sport and recreation		6,815							4,637	250	2,172
Public safety											
Housing											
Health											
Economic and environmental services		39,037	43,135	18,577	16,815	16,815	16,815	16,815	8,031	28,682	27,171
Planning and development			–	–	1,793	1,793	1,793	1,793		1,200	
Road transport		39,037	43,135	18,577	15,022	15,022	15,022	15,022	8,031	27,482	27,171
Environmental protection											
Trading services		14,175	–	12,210	15,070	21,070	21,070	21,070	25,399	9,150	8,000
Energy sources			–	11,891	5,000	11,000	11,000	11,000	5,000	8,000	8,000
Water management		14,175	–	–	4,042	4,042	4,042	4,042	7,592	500	–
Waste water management			–	319	6,028	6,028	6,028	6,028	12,807	650	–
Waste management									–	–	–
Other			–	–	1,415	1,415	1,415	1,415	1,415	1,583	1,665
Total Capital Expenditure - Functional	3	60,881	50,678	37,220	34,300	40,300	40,300	40,300	40,546	40,790	42,496
Funded by:											
National Government		60,881	50,678	37,220	33,300	39,300	39,300	39,300	39,482	39,665	41,308
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	60,881	50,678	37,220	33,300	39,300	39,300	39,300	39,482	39,665	41,308
Public contributions & donations	5										
Borrowing	6										
Internally generated funds					1,000	1,000	1,000	1,000	1,064	1,125	1,188
Total Capital Funding	7	60,881	50,678	37,220	34,300	40,300	40,300	40,300	40,546	40,790	42,496

FS185 Nala - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash		2,191	14,877	11,180	1,070	1,070	1,070	1,070	1,138	1,203	1,270
Call investment deposits	1	29,764	–	–	–	–	–	–	–	–	–
Consumer debtors	1	58,177	69,645	72,830	102,397	102,397	102,397	102,397	108,950	115,160	121,609
Other debtors		6,288	24,469	34,773	2,761	2,761	2,761	2,761	2,938	3,105	3,279
Current portion of long-term receivables		6,251	–	–	–	–	–	–	–	–	–
Inventory	2	1,799	1,573	2,266	2,204	2,204	2,204	2,204	2,345	2,479	2,618
Total current assets		104,470	110,563	121,050	108,432	108,432	108,432	108,432	115,371	121,947	128,776
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	1,849,872	1,843,737	1,822,294	1,862,454	1,832,511	1,832,511	1,832,511	1,873,057	1,913,847	1,956,343
Agricultural											
Biological											
Intangible		1,066	726	526	64	64	64	64	68	72	76
Other non-current assets		118	124	121	–	–	–	–			
Total non current assets		1,851,056	1,844,587	1,822,941	1,862,518	1,832,575	1,832,575	1,832,575	1,873,125	1,913,919	1,956,419
TOTAL ASSETS		1,955,526	1,955,150	1,943,991	1,970,950	1,941,007	1,941,007	1,941,007	1,988,496	2,035,866	2,085,195
LIABILITIES											
Current liabilities											
Bank overdraft	1	–							–	–	–
Borrowing	4	–	11,240	10,481	22,481	22,481	22,481	22,481	–	–	–
Consumer deposits		1,565	2,337	3,675	1,956	1,956	1,956	1,956	2,081	2,200	2,323
Trade and other payables	4	177,770	231,729	308,985	252,597	252,597	252,597	252,597	319,987	338,226	357,167
Provisions		10,922	892	981	–	–	–	–			
Total current liabilities		190,257	246,199	324,122	277,034	277,034	277,034	277,034	322,068	340,426	359,490
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		–	–	–	85,381	85,381	85,381	85,381	–	–	–
Total non current liabilities		–	–	–	85,381	85,381	85,381	85,381	–	–	–
TOTAL LIABILITIES		190,257	246,199	324,122	362,415	362,415	362,415	362,415	322,068	340,426	359,490
NET ASSETS	5	1,765,269	1,708,951	1,619,869	1,608,535	1,578,592	1,578,592	1,578,592	1,666,428	1,695,440	1,725,705
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1,765,269	1,708,951	1,619,869	1,608,535	1,578,592	1,578,592	1,578,592	1,667,067	1,698,886	1,732,693
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	1,765,269	1,708,951	1,619,869	1,608,535	1,578,592	1,578,592	1,578,592	1,667,067	1,698,886	1,732,693

FS185 Nala - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		12,061	15,322	15,121	21,485	19,944	19,944	19,944	21,241	22,622	24,092
Service charges		102,238	66,894	90,116	213,545	188,260	188,260	188,260	205,557	216,401	228,001
Other revenue		-			12,063	9,354	9,354	9,354	10,179	10,759	11,361
Government - operating	1	136,472	178,294	161,424	118,583	110,970	110,970	110,970	103,469	113,292	120,268
Government - capital	1	61,896			33,299	39,299	39,299	39,299	39,482	39,665	41,308
Interest		1,319	1,778	2,366	23,010	25,561	25,561	25,561	27,197	28,747	30,357
Dividends		6	6	6					-	-	-
Payments											
Suppliers and employees		(221,069)	(206,685)	(196,360)	(310,349)	(300,692)	(300,692)	(300,692)	(322,221)	(335,894)	(510,981)
Finance charges		(14,397)	(28,617)	(27,262)	(16,000)	(24,052)	(24,052)	(24,052)	(25,708)	(27,174)	(28,696)
Transfers and Grants	1	-	-	-	(24,000)	(34,517)	(34,517)	(34,517)	(36,346)	(38,296)	(40,377)
NET CASH FROM/(USED) OPERATING ACTIVITIES		78,526	26,992	45,411	71,636	34,127	34,127	34,127	22,850	30,122	(124,667)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					1,000	1,000	1,000	1,000	1,064	1,125	1,188
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(61,808)	(50,256)	(37,107)	(33,299)	(39,299)	(39,299)	(39,299)	(40,546)	(40,790)	(42,496)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(61,808)	(50,256)	(37,107)	(32,299)	(38,299)	(38,299)	(38,299)	(39,482)	(39,665)	(41,308)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing			6,187						-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing				(12,000)					-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	6,187	(12,000)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		16,718	(17,078)	(3,696)	39,337	(4,172)	(4,172)	(4,172)	(16,632)	(9,543)	(165,975)
Cash/cash equivalents at the year begin:	2	15,237	31,954	14,877	14,877	14,877	14,877	14,877	10,705	(5,927)	(15,470)
Cash/cash equivalents at the year end:	2	31,955	14,876	11,180	54,214	10,705	10,705	10,705	(5,927)	(15,470)	(181,445)

FS185 Nala - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	31,955	14,876	11,180	54,214	10,705	10,705	10,705	(5,927)	(15,470)	(181,445)
Other current investments > 90 days		-	0	-	(53,144)	(9,635)	(9,635)	(9,635)	7,065	16,673	182,715
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		31,955	14,877	11,180	1,070	1,070	1,070	1,070	1,138	1,203	1,270
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-		-	-	-
Statutory requirements	2										
Other working capital requirements	3	129,839	185,965	246,089	156,397	158,478	158,478	158,478	219,618	232,167	245,183
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		129,839	185,965	246,089	156,397	158,478	158,478	158,478	219,618	232,167	245,183
Surplus(shortfall)		(97,884)	(171,089)	(234,909)	(155,327)	(157,408)	(157,408)	(157,408)	(218,480)	(230,964)	(243,913)

FS185 Nala - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE	1	69,005	51,404	37,220	32,708	38,708	38,708	40,546	40,790	42,496
Total New Assets		47,161	43,135	18,577	15,022	15,022	15,022	8,031	27,482	27,171
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	11,891	5,000	11,000	11,000	5,000	8,000	8,000
Electrical Infrastructure		14,175	–	–	4,042	4,042	4,042	7,592	500	–
Water Supply Infrastructure		–	–	319	7,443	7,443	7,443	14,222	2,233	1,695
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*61,336*	*43,135*	*30,788*	*31,507*	*37,507*	*37,507*	*34,845*	*38,275*	*36,836*
Community Facilities		–	–	–	–	–	–	–	1,200	2,300
Sport and Recreation Facilities		6,815	–	–	201	201	201	4,637	250	2,172
Community Assets		*6,815*	–	–	*201*	*201*	*201*	*4,637*	*1,450*	*4,472*
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		854	8	4,983	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*854*	*8*	*4,983*	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	726	205	–	–	–	–	–	–
Intangible Assets		–	*726*	*205*	–	–	–	–	–	–
Computer Equipment		–	764	1,143	1,000	1,000	1,000	1,064	1,125	1,188
Furniture and Office Equipment		–	6,770	102	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	–	–	1,592	1,592	1,592	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	1,592	1,592	1,592	–	–	–
Sport and Recreation Facilities		–	–	–	*1,592*	*1,592*	*1,592*	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	47,161	43,135	18,577	15,022	15,022	15,022	8,031	27,482	27,171
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	11,891	5,000	11,000	11,000	5,000	8,000	8,000
Electrical Infrastructure		14,175	–	–	4,042	4,042	4,042	7,592	500	–
Water Supply Infrastructure		–	–	319	7,443	7,443	7,443	14,222	2,233	1,695
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*61,336*	*43,135*	*30,788*	*31,507*	*37,507*	*37,507*	*34,845*	*38,275*	*36,836*
Community Facilities		–	–	–	–	–	–	–	1,200	2,300
Sport and Recreation Facilities		6,815	–	–	1,793	1,793	1,793	4,637	250	2,172
Community Assets		*6,815*	–	–	*1,793*	*1,793*	*1,793*	*4,637*	*1,450*	*4,472*
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		854	8	4,983	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*854*	*8*	*4,983*	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	726	205	–	–	–	–	–	–
Intangible Assets		–	*726*	*205*	–	–	–	–	–	–
Computer Equipment		–	764	1,143	1,000	1,000	1,000	1,064	1,125	1,188
Furniture and Office Equipment		–	6,770	102	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		69,005	51,404	37,220	34,300	40,300	40,300	40,546	40,790	42,496
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure		947,297	956,807	433,178	714,403	714,403	714,403	722,434	749,916	777,087
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		14,175	–	162,408	245,651	251,651	251,651	258,651	264,651	272,651
Water Supply Infrastructure		–	–	84,931	134,539	134,539	134,539	142,131	142,631	142,631
Sanitation Infrastructure		–	–	250,841	451,449	451,449	451,449	464,256	464,906	464,906
Solid Waste Infrastructure		7,751	–	4,836	20,992	20,992	20,992	20,992	20,992	20,992
Rail Infrastructure		–	–	6,050	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*969,223*	*956,807*	*942,244*	*1,567,034*	*1,573,034*	*1,573,034*	*1,606,464*	*1,643,096*	*1,678,267*
Community Facilities		6,815	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		*6,815*	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	872,320	866,555	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	*872,320*	*866,555*	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		1,066	726	526	64	64	64	68	72	76
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		*1,066*	*726*	*526*	*64*	*64*	*64*	*68*	*72*	*76*
Computer Equipment		873,834	4,215	3,215	976,289	976,289	976,289	983,405	987,563	994,888
Furniture and Office Equipment		–	10,335	10,279	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,850,938	1,844,463	1,022,819	2,549,387	2,549,387	2,549,387	2,589,937	2,630,731	2,673,231
EXPENDITURE OTHER ITEMS	7	–	–	–	27,700	57,703	57,703	61,306	64,806	68,530
Depreciation	3	4,746	7,918	7,509	15,324	8,721	8,721	7,906	8,441	8,914
Repairs and Maintenance by Asset Class		4,000	7,918	7,509	1,300	600	600	638	675	713
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		746	–	–	3,050	1,428	1,428	1,510	1,606	1,698
Electrical Infrastructure		–	–	–	1,100	600	600	638	675	713
Water Supply Infrastructure		–	–	–	1,758	1,258	1,258	1,330	1,415	1,494
Sanitation Infrastructure		–	–	–	1,200	450	450	479	500	534
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		*4,746*	*7,918*	*7,509*	*8,408*	*4,336*	*4,336*	*4,613*	*4,877*	*5,150*
Infrastructure		–	–	–	280	280	280	298	315	333
Community Facilities		–	–	–	1,380	880	880	936	990	1,045
Sport and Recreation Facilities		–	–	–	*1,660*	*1,160*	*1,160*	*1,234*	*1,305*	*1,378*
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	1,000	605	605	729	770	814
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	*1,000*	*605*	*605*	*729*	*770*	*814*
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	1,000	274	274	292	308	325
Furniture and Office Equipment		–	–	–	3,256	2,266	2,266	1,118	1,181	1,247
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		4,746	7,918	7,509	43,084	66,424	66,424	69,382	73,337	77,444

FS185 Nala - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	10,992	10,992	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	–	10,992	10,992	–	–	–

PART 2

2.1. BUDGET PROCESS

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2015) a time schedule that sets out the process to revise the IDP and prepare the annual budget. The Mayor tabled the required IDP process plan and budget time schedule in line with the applicable legislation. However, adherence to these plans was not achieved as the processes were not undertaken exactly at the dates that were indicated in the plans.

2.2. Alignment of the annual budget with the integrated development plan

The municipality has taken some steps in aligning the budget and the integrated development plan; annual budget and service delivery & budget implementation plan, as this was an audit query raised also an issue in line with mSCOA resolutions.

There has been efforts made to align the two documents as required y the regulations and considerable process has been made to that effect.

Management must pay special attention to aligning the above mentioned processes and ensuring genuine consultation of the stakeholders during the review of the IDP and annual budget compilation. Furthermore, the performance management framework must be fully functional and effective to ensure that a credible SDBIP is compiled which is fully linked to both the IDP and MTREF.

2.3. Measurable performance objectives

Performance Management is a system intended to manage and monitor service delivery progress against the predetermined strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed a performance management system (in the process of implementation) of which system is constantly refined as the integrated planning process unfolds. The measurable performance objectives will be included in the service delivery and budget implementation plan when it is submitted to the Mayor for approval.

2.4. Overview of the budget-related policies

The Municipal Budget and Reporting Regulations promulgated under the Municipal Finance Management Act, prescribe the budget-related polices that must be approved together with the budget. Although the municipality has complied in terms of compiling such policies and have them approved by Council, there

has been major challenges (both internal and external) when it comes to implementation and adherence to such policies.

Council will be workshopped on the budget related policies as most of our councillors are new, however this is necessary so that when the budget is finalised in May 2017 with its budget related policies all councillors are fully equipped and familiar with the policies of the municipality.

Only the policies that affect revenue assumptions will be discussed and the revenue implications thereof.

2.4.1 Tariff policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation of the next two years. The challenge still remains of ensuring that all proposed tariffs reflect the cost of providing such services.

This policy will be reviewed for better implementation for the coming years.

Below is the indication of proposed tariff and how they will affect the consumer:

House Hold per Month	Rent				
	2014/15	2015/16	2016/17	2017/18	% Increase
Refuse Removal	118.5	125	135	145	7.4%
Sewerage Network	100	106	115	122.5	6.5%
	218.50	231.00	250.00	267.50	7.0%
Vat Incl	**249.09**	**263.34**	**285**	**304.95**	

2.4.2. Indigent support policy

The indigent support policy was reviewed and this policy prescribes the threshold for indigent consumers as well as the free basic service component. The municipality has been experiencing problems where indigent consumers have been utilising services above the threshold thereby being unable to pay for the services, especially on water.

With policy consultations the point that excess of services consumed by the indigents must be paid by the indigent.

Attached below is an estimated cost of providing indigent services.

House Hold per Month	Indigent Cost and Benefit				
	2014/15	2015/16	2016/17	2017/18	% Increase
Propety rate Rebate	R 100,000	R 100,000	R 100,000	R 100,000	0.0%
6KL Water	8.5	9.25	9.3	10.07	8.3%
50KWH Electricity	1.08	0.79	0.84	0.8558	1.9%
Refuse Removal	118.5	125	135	145	7.4%
Sewerage Network	100	106	115	122.5	6.5%
Cost Excl VAT	R 228.08	R 241.04	R 260.14	R 278.43	
VAT Incl	**260.0112**	**274.7856**	**296.5596**	**317.405412**	
Number of Indigents (Estimate)	8,000	8,300	8,400	9,200	
Total Cost	24,961,075.20	27,368,645.76	29,893,207.68	35,041,557.48	

2.4.4. Property rates policy

Property rates policy was reviewed and implemented successfully, the following was a change in 2015/16 year.

EXCO Free State Resolution no. 102 of 2014 with regard to the above mentioned has reference.

1. Pursuant thereto please be advised that the Executive Council has adopted a Policy Directive whereby Churches, Creches, Old Age Homes and other Social Care facilities be exempted from rates and taxes. With due regard to the provisions of section 160(2)(c) of the Constitution of the Republic of South Africa, 1996 (Act. No. 108 of 1996), as amended, read with section 15(l)(a) of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004), it is advised that Council revisits its Municipal Property Rates Policy so that in the 2015/2016 .financial year Churches, Creches, Old Age Homes and other Social Care facilities may be exempted from rates and taxes.

2. It is further advised that the Municipal Property Rates Policy and By-law be amended to the extent that Churches, Creches, Old Age Homes and other Social Care facilities may apply to be exempted from rates and taxes and that Council may within its discretion consider such applications on the merits of each case.

2.5. Overview of the budget assumptions

Budgets are prepared in an environment of uncertainty and assumptions need to be made about internal and external factors that could impact on the budget during the course of the financial year. In compiling the 2015-16 Annual Budget, the following pivotal issues and assumptions were taken into consideration and modelled into the budget planning process:

(a) Economic climate and poverty levels within the municipality will remain the same / constant for major part of the financial year given the limited economic activities within the vicinity;

(b) That the revenue collection will increase / improve up to 75% collection rate for the 2017-18 financial year;

(c) Cash flow projections will be strictly maintained to ensure the municipality's ability to meet its financial obligations; to actually reduce the following costs.

- Accommodation and travelling.
- Legal costs
- Catering
- Overtime
- Printing and Stationery
- Telephone cost
- Etc

(d) The budget is prepared in the assumption that no allocations as per the 2017 annual Division of Revenue Act will be withheld / offset / paid back to the NRF.

(e) Operational costs will be maintained or reduced where ever possible or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion;

(f) Filling of vacant posts will be prioritised taking into account the cash flow projections of the municipality.

2.6. Overview of the budget funding

The operating budget will be funded from operational grants as well as revenue to be collected from service charges and property rates. Government grants and subsidies make.

Row Labels	Sum of Full year actual	Sum of Budget	Sum of 2017/18	Sum of 2018/19	Sum of 2019/20
Operating expenses					
BUDGET AND TREASURY	67,925,488.31	68,068,881.00	73,005,848.37	77,361,717.41	81,901,754.22
COMMUNITY SERVICES	33,255,694.17	33,169,305.00	35,583,892.19	37,933,530.02	40,409,555.96
CORPORATE SERVICES	18,527,575.43	23,996,840.00	25,685,944.91	27,346,433.56	29,124,773.86
MUNICIPAL MANAGER	4,397,182.20	4,536,517.00	4,333,629.64	4,622,291.47	4,925,574.94
POLITICAL OFFICE	21,963,177.87	27,075,798.00	32,385,628.51	31,265,337.36	33,234,641.06
TECHNICAL SERVICES	211,371,296.73	280,354,741.00	296,210,356.00	311,547,084.95	327,703,027.34
Operating expenses Total	**357,440,414.70**	**437,202,082.00**	**467,205,299.63**	**490,076,394.77**	**517,299,327.38**
Operating Revenue					
BUDGET AND TREASURY	-179,789,014.35	-119,389,737.00	-154,445,155.14	-168,401,058.98	-178,666,334.28
COMMUNITY SERVICES	-622,129.86	-603,453.00	-642,073.99	-678,672.21	-716,677.85
CORPORATE SERVICES	-318,336.39	-408,085.00	-434,202.44	-458,951.98	-484,653.29
MUNICIPAL MANAGER	0.00	0.00	0.00	0.00	0.00
POLITICAL OFFICE	-191,474.39	-6,280,232.00	-138,320.00	-146,204.24	-154,391.68
TECHNICAL SERVICES	-205,004,635.52	-227,408,295.00	-211,982,546.72	-222,136,538.14	-234,057,591.29
Operating Revenue Total	**-385,925,590.50**	**-354,089,802.00**	**-367,642,298.29**	**-391,821,425.55**	**-414,079,648.39**
Grand Total	-28,485,175.80	83,112,280.00	99,563,001.34	98,254,969.22	103,219,678.98
Budget Deficit :		20%	20%		

Basis for revenue projections:

For the first time in the history of the municipality we were able to generate a cost reflective tariff. The factual findings and the general impact differs per service charge as in some services it is positive and others negative although the overall impact is positive, it stands to reason that other services would subsidize others.

This reflection will be monitored in the 2017/18 financial year and any immediate adjustments will be made as time.

Property rates: There is no rate increase adjustment made on property rates for the 2017/18 financial year. The increases will be as a result of new valuation value increases and other identified sites that were unidentified. It was also realised that the municipality's property rates for government build was below practised and this was corrected in consultation with public works department.

Electricity revenue: NERSA has approved 1.88% increase on bulk purchase in line with ESKOM tariff increase for municipality and a guideline increase of 1.88% for resell. As we try to reduce our distribution losses on electricity the municipality is picking up areas that were stealing electricity and hence the 3.1% increase in revenue, the electricity revenue projections are based upon NERSA tariff approvals.

Water revenue: The 18.2% increase is because of reduction in distribution losses and new connections anticipated in Matlharantlheng, none payment of services by the community continues to plague proper functions of the municipality. However of note is the current realisation of cost of supply on water. This real impact will be monitored and a corrective measure will be made in time.

Refuse and Sanitation: Are in line with anticipated developments of township establishment in Bothaville and Wesselsbron. However it is important to encourage payment of services.

Interest earned on Outstanding Debtors: Council decided not to increase interest charged on outstanding debtors from the current 9%.

Interest earned on Investment: It is important to note that these are not investment over a fixed term, this is interest earned on the funds received from the MIG and Equitable share allocation as they are being used as and when needed.

Basis for Expenditure projections:

Employee Related Cost: The employee cost of R140 015 000 has been steadily measured in the past taking into consideration overtime payments, employees cost related allowance that are experienced, this means the current cost is not only the basic cost of employee. The possible increase of about 7.3% is factored in, on the calculations reflected.

It is important to note that employee cost is about 30% of the budget, which is fair in comparison with the trends and norms in the sector.

Remuneration of councillors: increase takes into consideration the review envisaged on public office bearer, however the municipality will be advised of the changes.

The increases in public office bearers salary increases happen later in the year, it is important that the municipality is not court off guard when the time for increases as it is also required by the upper limit notice that the salaries need to budgeted for.

Debt impairment and Depreciation: Are none cash items and are benchmarked to the financial statements.

Finance Charges: This interest on current creditors and not loans are long term portion of creditors as the municipality does not have.

The R16 Million is as a result of cash flow problems that the municipality is experiencing.

Bulk Purchase: Incorporates the new tariff hikes from ESKOM and Sedibeng on this projection is included the cost of supply.

2.7 Expenditure on allocations and grant programmes

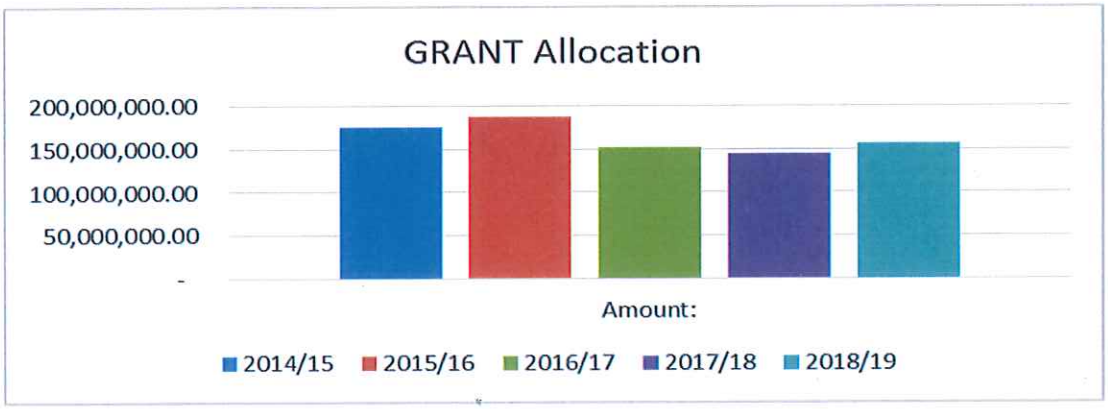
The funding for capital budget will be from Municipal Infrastructure Grant as well as internally generated funds to the extent possible. Municipal Infrastructure Grant will fund the list of projects below.

MIG Reference Nr	Project Description	Planned MIG Expenditure for 2015/2016	Status	Planned date:
	PMU	1 437 650.00		
MIG/FS0868/R,ST/12/13	Monyakeng : Paved Roads Phase 4(a) (2.2km)	600 000.00	Retention	01/02/2012
MIG/FS0885/R,ST/12/13	Kgotsong : Paved Roads Phase 4(b) (2.5km)	5 828 748.80	Construction	01/02/2013
MIG/FS0886/R,ST/12/13	Monyakeng : Paved Roads Phase 4(b) (2.5km)	183 828.90	Retention	01/02/2013
MIG/FS1010/CL/13/15	Monyakeng/Wesselbron: Instalation of 7 High Mast lights.	550 000.00	Construction	01/02/2014
MIG/FS1011/CL/13/15	Kgotsong/Bothaville: Instalation of 7 High Mast lights.	240 000.00	Construction	01/02/2014
MIG/FS1012/CF/13/15	Monyakeng/Wessesbron: Upgrade of Sports Park	1 322 616.73	Construction	01/04/2014
MIG/FS1033/R,ST/14/16	Monyakeng: Construction of 2km paved road and storm water drainage - phase 4c (MIS219040)	6 484 978.13	Construction	01/10/2014
MIG/FS1051/CF/14/16	Kgotsong: Upgrading of sports park phase 2 (MIS:219042)	2 617 478.69	Construction	01/04/2014
	Kgotsong: Upgrade of outfall sewer and WWTW phase 1	4 807 957.57	Not Registered	01/08/2015
	Kgotsong: Construction of 1.5km paved internal access roads and storm water drainage	4 679 741.18	Not Registered	01/09/2015
	Monyakeng: Upgrade of Tennis Courts and related facilities		Not Registered	2015/16 Year
	Kgotsong : Fencing at the cemetery Phase 2		Not Registered	2015/16 Year
	Monyakeng: Intallation of new water meters: Domestic, Bulk and Zonal		Not Registered	2015/16 Year
	Kgotsong: Replacement of ageing domestic water meters		Not Registered	2016/17 Year
	Monyakeng: Installation of water network valves including chambers		Not Registered	2016/17 Year
	Kgotsong: New Recreational park		Not Registered	2016/17 Year
	Kgotsong: Construction (upgrade) of southern & northern entrance roads (1.0km)		Not Registered	2016/17 Year
	Monyakeng: Construction (upgrade) of southern & northern entrance roads (1.0km)		Not Registered	2016/17 Year
	Total	28 753 000.00		

There is however a noticeable decline on Municipal Infrastructure grant funding, as outlined below.

GRANT	2014/15		2015/16		2016/17		2017/18		2018/19	
Schedule 5, Part B										
FMG (Financ Management Grant)	1,800,000	1%	1,875,000	1%	2,010,000	1%	2,345,000	2%	2,600,000	2%
MSIG (Municipal Infr Grant)	930,000	1%	930,000	0%	1,300,000	1%	1,365,000	1%	1,434,000	1%
EPWP (ext Public Works Prog)	1,034,000	1%	1,000,000	1%	1,000,000	1%	1,000,000	1%	1,000,000	1%
MIG (Municipal Infra Grant)	43,248,000	25%	28,753,000	15%	28,299,000	19%	34,482,000	23%	31,665,000	20%
INEP (intergrated National Electr Programme)	2,000,000	1%	-	0%	5,000,000	3%	5,000,000	3%	8,000,000	5%
ES (Equitable Share)	126,199,000	72%	154,602,000	83%	103,715,000	68%	100,124,000	69%	110,692,000	71%
Special Support for Councillor Remuniration and Ward Commitees					4,558,000	3%		0%		
EEDSM (Energy Efficiency and Demand Side Management)					6,000,000	4%				
	175,211,000		187,160,000		151,882,000		144,316,000		155,391,000	
Schedule 6 part B of the DORA - Designated special programmes										
RBI (Reg Bulk Infr Grant)	18,000,000		23,000,000		5,282,000		1,000,000		-	
INEP (ESKOM)	1,011,000		809,000		21,000		-		248,000	
Total	19,011,000		23,809,000		5,303,000		1,000,000		248,000	

2.8 Allocations and grants made by the municipality



2.9. Councillors allowances and employee benefits

There are critical vacant posts which have been identified to be filled during the current financial year and in 2017/18 financial year.

This review of the organogram will lead in the increase in employee related costs and benefits.

The municipality wants to fill critical vacant posts, such post must be prioritised. Expenditure thereon must be in the same proportion as the additional revenue.

2.10. Monthly targets of revenue, expenditure and cash flow

The municipality has over the years been in a position to bill all its budgeted revenue. However, the challenges have been on revenue collection due to a number of factors both internal and external.

Councillors are given the debtors book by wards to encourage the community to pay for services.

This meant that the municipality had to prioritise its spending as the spending is informed by availability of cash. Therefore, the spending on operational expenditure has been marginally less than anticipated due to cash flow constraints. Nevertheless, the municipality has not been able to meet its financial obligations as they become due, during the course of the 2016-17.

Although the municipality has been operating with a negative cash flow balance for over three financial years, the revenue base of the municipality has decreased drastically as raised in economic factors. This meant that the municipality had very little to contribute towards capital expenditure. To date, the municipality contributes less than 5% towards capital budget and depend heavily on grants and subsidies from both national and provincial government, for its operational budget.

2.11. Annual budgets and service delivery and budget implementation plan: internal departments

The departmental service delivery implementation plan are at a draft stages and will be completed after adoption of the annual budget in order to form the high level of the municipal service delivery and budget implementation plan to be approved by the mayor, 28 days after the annual budget has been approved.

2.12. Annual budgets and service delivery agreements: municipal entities and other external mechanisms

The municipality does not have an entity and there are no services that are provided by through external mechanism.

2.13. Contracts having future budgetary implications

The municipality does not intend to enter into contracts that have future budgetary implications. In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the BTO.

2.14. Capital expenditure details

The total capital expenditure budget as listed in the project list above.
The other balance on the MIG will be funding the PMU related costs. The other funding is from internal funds as indicated in Table A5.

2.15. Legislation compliance

Due to capacity constraints, the municipality has been experiencing challenges in terms of compliance to MFMA. However, there has been substantial improvement in terms of compliance. Reporting to National Treasury in electronic format was fully complied with on a monthly basis where there have been challenges of compliance; such challenges were reported to Provincial Treasury.

2.15.1. In year reporting

Section 71 reporting to the Mayor will be submitted in Schedule C of the MBRR and plans are in place to update the website and published financial performance on the municipality's website. It is the intention of the municipality (Councillors and Management) to move beyond compliance but rather focus on the quality of reports that are required in terms of various legislations.

2.15.2. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.
The challenge has been on recruiting, appointing and retaining competent personnel (especially with relevant accounting skills and municipal experience).

2.15.4. Service Delivery and Implementation Plan

The detailed SDBIP document is at a draft stage and will be finalised after approval of the 2014-15 Annual Budget in May 2017. Much still needs to be done from now till then to ensure direct aligned between the IDP, MTREF and SDBIP.

2.16. Other supporting documents

The documents mentioned below are attached as annexures to the annual budget:

(a) Tariff list

2.17. Municipal Manager's quality certificate

The Municipal Manager's quality certificate as required by the Municipal Budget and Reporting Regulations is attached in the next page.

NALA LOCAL MUNICIPALITY

FOR ENQUIRIES PLEASE SPEAK TO

Our ref:
S. Busakwe

Your ref:

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Private Bag X 15
Privaat Sak
BOTHAVILLE
9660

OFFICE OF THE MUNICIPAL MANAGER

Municipal manager's quality certificate

I Bc Mokoena, Municipal manager of Nala Local Municipality, hereby certify that the first draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name Bc Mokoena

Municipal manager of Nala Local Municipality* (FS185)

Signature

Date 31/03/2017

RATES

PROPERTY RATES

Category		2013 - 2014		2014 - 2015		2015 - 2016		2016 - 2017		2017 - 18		1,065
		Ratio	Rate c in R	Ratio	Rate c in R	Ratio	Rate c in R	Ratio	Rate c in R	Ratio	Rate c in R	Increase
Residential	130	1	0,0084	1	0,00835	1	0,008851	1	0,008851	1	0,009426	6,50%
SS Residential		1	0,0084	1	0,00835	1	0,008851	1	0,008851	1	0,009426315	6,50%
SS Business				2	0,0167	2	0,017702	2	0,017702	2	0,01885263	6,50%
SS Agricultural		0,25	0,0021	0,25	0,0020875	0,25	0,00221275	0,25	0,0022128	0,25	0,002356579	6,50%
Business		2	0,0167	2	0,0167	2	0,017702	2	0,017702	2	0,01885263	6,50%
Industrial		3	0,0251	2	0,0167	2	0,017702	2	0,017702	2	0,01885263	6,50%
Municipal		3	0,0251	1	0,00835	1	0,008851	1	0,008851	1	0,009426315	6,50%
Government		1,5	0,0121	2	0,0167	3	0,026553	3	0,026553	3	0,028278945	6,50%
Agricultural		0,25	0,0021	0,25	0,0020875	0,25	0,00221275	0,25	0,0022128	0,25	0,002356579	6,50%
Multi purpose : Business				2	0,0167	2	0,017702	2	0,017702	2	0,01885263	6,50%
Multi purpose : Residential		0	0,0012	1,5	0,012525	1,5	0,0132765	1,5	0,0132765	1,5	0,014139473	6,50%
Multi purpose : Guesthouse				1,5	0,012525	1,5	0,0132765	1,5	0,0132765	1,5	0,014139473	6,50%
Multi purpose : Agricultural				0,25	0,0020875	0,25	0,00221275	0,25	0,0022128	0,25	0,002356579	6,50%
Non permitted use		0	0	4	0,0334	4	0,035404	4	0,035404	4	0,03770526	6,50%
Public benefit organisation		0,25	0,0021	0,25	0,0020875	0,25	0,00221275	0,25	0,0022128	0,25	0,002356579	6,50%
Education		1	0,0084	1	0,00835	3	0,026553	3	0,026553	3	0,028278945	6,50%
Guesthouse				1,5	0,012525	1,5	0,0132765	1,5	0,0132765	1,5	0,014139473	6,50%
Crech				1,5	0,012525	1,5	0,0132765	1,5	0,0132765	1,5	0,014139473	6,50%
Public worship				0,25	0,0020875	0,25	0,00221275	0,25	0,0022128	0,25	0,002356579	6,50%
PSI		0,25	0,0021	0,25	0,0020875	0,25	0,00221275	0,25	0,0022128	0,25	0,002356579	6,50%
Vacant		4	0,0334	4	0,0334	4	0,035404	4	0,035404	4	0,03770526	6,50%

Rebates	Value/%	Value/%	Value/%	Value/%	Value/%	Increase
Valuation rebates	40 000	80 000	80 000	80 000	80 000	0,00%
Indigent valuation rebate (additional)		20 000	20 000	20 000	20 000	0,00%
Discounts						
Pensioners and disabled persons	0	30%	30%	30%	30%	0,00%
SS Agricultural	60%	50%	30%	20%	20%	0,00%
SS Residential	40%	0%	0%	0%	0%	0,00%
Municipal	100%	100%	100%	100%	100%	0,00%
Agricultural	50%	50%	50%	50%	50%	0,00%
Multipurpose Agricultural		50%	50%	50%	50%	0,00%
Public Worship	100%	100%	100%	100%	100%	0,00%
PSI	100%	100%	100%	100%	100%	0,00%

SERVICES

APPLICATION FOR SERVICES AND DEPOSITS PAYABLE

	Unit	2013/2014	2014/2015	2015/2016	2016/17	2017/18	Increase
Deposit							
Water : Domestic		545,22	600,00	800,00	800,00	850,00	6%
Water : Other		872,35	1 000,00	1 200,00	1 200,00	1 300,00	8%
Electricity: Domestic (Excluding Pre-paid)		799,27	850,00	1 000,00	1 200,00	1 300,00	8%
Electricity: Other (Excluding Pre-paid)		1 166,94	1 500,00	1 800,00	2 000,00	2 200,00	10%
Deposits for Business/Industry will be adjusted after 3 Months to an amount equil to 2 months consumption and recalculate on a yearly basis in order to adjust deposit to that value							
Connection fee							
Water connection			160,00	160,00	180,00	180,00	0%
Electricity connection		160,33	160,00	160,00	180,00	180,00	0%

CREDIT CONTROL AND DEBT MANAGEMENT

	Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Warning letter (accounts in arrear)			40,00	50,00	50,00	50,00	0,00%
Disconnection fee (Electricity)		400,85	400,00	420,00	420,00	420,00	0,00%
Re-connection fee (Electricity)		160,33	160,00	180,00	180,00	180,00	0,00%

REFUSE REMOVAL (per month)

			Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase	
Residential excluding Flats and gue	503	503	Per stand	111,92	118,50	125,00	135,00	145,00	7,41%	
Bussiness, industry and governmer	504	504	Per stand	135,42	143,50	152,00	165,00	255,00	54,55%	
Departmental	509	509	Per Bin	135,42	143,50	152,00	152,00	255,00	67,76%	
Sport fields and clubs	502	502	per stand	72,71	77,00	82,00	90,00	145,00	61,11%	
Churches	501	501	per stand	40,39	43,00	45,00	50,00	55,00	10,00%	
Special agreements (Bulk)			Per month	2 384,11	2 550,00	2 600,00	2 800,00	3 000,00	7,14%	
Refuse bins				349,66	420,00	450,00	480,00	500,00	4,17%	
Garden/branch removal truck			per load					500,00		new
Approved indigents are subsidised 100%										

Implement fixed tariff for ease of complenesss of revenue

SEWERAGE DUMPING FACILITIES

	Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Ad-Hoc dumping per load or part of it	Per load		100,00	110,00	110,00	110,00	0,00%
Dumping truck companies	Per month		2 500,00	2 500,00	2 500,00	2 500,00	0,00%

SEWERAGE NETWORK

			Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Vacant stands - Availability charge		new						130,00	
Households	401	401	Per stand	74,26	100,00	106,00	115,00	122,50	6,52%
Business	402	402	Points connecte	127,06	205,00	220,00	240,00	260,00	8,33%
Churches	403	403	Points connecte	30,30	65,00	65,00	70,00	70,00	0,00%
Schools, hostels, Clinics and gover	411	411	Per stand	726,96	950,00	1 000,00	1 000,00	1 200,00	20,00%
Sportfields and clubs	404	404	Points connecte	46,20	65,00	65,00	70,00	80,00	14,29%
Departmental	409	409	Per stand	157,50	205,00	205,00	205,00	260,00	26,83%
Trade effluent	410	410	Per stand	484,65	600,00	650,00	700,00	750,00	7,14%
Abattoir and interlov	412	412	Per stand	1 662,50	2 000,00	2 120,00	2 120,00	2 300,00	8,49%
Special agreements (Bulk)	413		Per stand	2 296,00	3 500,00	3 700,00	3 700,00	3 700,00	0,00%
Approved indigents are subsidized 100%									

SEWERAGE CONNECTIONS/DISCONNECTIONS

	Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
110 mm diameter standard connection	Per connection	1 319,22	1 500,00	1 600,00	1 600,00	1 700,00	6,25%
Multiple dwellings served from single main connection	Per unit additional		350,00	350,00	350,00	400,00	14,29%
>110mm diameter connections		2 892,72	3 500,00	3 650,00	3 650,00	3 800,00	4,11%
Additional dwellings on same property	Per additional unit		350,00	350,00	350,00	400,00	14,29%
(Consent use applications) require sewer services contribution to assist in the upgrading of water infrastructure.	Per application		2 500,00	2 600,00	2 600,00	2 800,00	7,69%
Sewer disconnetion/removal		365,57	500,00	500,00	500,00	600,00	20,00%

SEWERAGE BLOCKAGES

	Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Businesses (minimum charge)		397,35	420,00	460,00	500,00	600,00	20,00%
Businesses (tariff per hour after 2 hours)		238,41	250,00	280,00	300,00	400,00	33,33%
Houses(minimum charge)		254,30	300,00	300,00	500,00	600,00	20,00%
Houses (tariff per hour after 2 hours)		238,41	250,00	300,00	300,00	400,00	33,33%
Hotels and guest houses (minimum charge)		317,88	420,00	460,00	500,00	600,00	20,00%
Hotels and guest houses (tariff per hour after 2 hours)		238,41	250,00	300,00	300,00	400,00	33,33%

EMPTYING OF FRENCH DRAINS AND SEPTIC TANKS

	Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Per Load (In town)		317,88	320,00	350,00	500,00	600,00	20,00%

WATER

		Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase	
Residential									
0-6 kl	370	kl	14,82	8,50	9,25	9,30	9,30	0,00%	
7-15 kl		kl	14,82	11,80	12,90	13,90	15,00	7,91%	
16-30kl		kl	14,82	14,82	16,20	17,50	20,00	14,29%	
> 30 kl		kl	20,05	20,00	21,80	23,50	28,00	19,15%	
Approved indigents are subsidized 100% on the first 6kl water									
Business									
Basic Charge	301	Per month	123,18	125,00	136,25	146,47	150,00	2,41%	
0 - 60 kl	371	kl	13,34	14,44	15,80	17,20	18,50	7,56%	
> 60kl		Kl					28,00		new
Sportfields and klubs									
Basic Charge	303		109,99	125,00	136,25	146,47	150,00	2,41%	
Usage	371		13,34	14,44	15,80	17,20	18,50	7,56%	
Churches									
Basic Charge	302		18,35	83,50	91,02	97,84	100,00	2,21%	
Usage	372		2,99	8,50	9,00	10,00	18,50	85,00%	
Schools, clinics and government									
Basic Charge	301		123,18	125,00	136,25	146,47	150,00	2,41%	
Usage	371		13,34	14,44	15,80	17,20	18,50	7,56%	
Departmental									
Usage	379		13,34	14,44	15,80	17,00	18,50	8,82%	
Purified sewer water									
Usage	373		7,95	7,95	8,67	9,32	9,32	0,00%	
Vacant stand - Basic charge					91,02	100,00	100,00	0,00%	
water metre							300,00		

WATER CONNECTIONS/DISCONNECTIONS

	Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
New Connections							
15 mm - 6 m connection		1 891,01	1 900,00	2 010,00	2 010,00	2 100,00	4,48%
15 mm - >6m connection		5 473,96	5 500,00	5 800,00	5 800,00	5 900,00	1,72%
20 mm - 6 m connection		1 924,18	1 900,00	2 010,00	2 010,00	2 100,00	4,48%
20 mm - >6m connection		5 507,13	5 500,00	5 800,00	5 800,00	5 900,00	1,72%
25 mm - 6 m connection		2 770,15	2 770,00	2 900,00	2 900,00	3 000,00	3,45%
25 mm - >6m connection		6 353,12	6 400,00	6 800,00	6 800,00	7 000,00	2,94%
Disconnections/reconnections							
Cut-off of water on request of consumer		130,85	130,00	140,00	160,00	180,00	12,50%
Testing of water meters							
Testing of water meters (when meter test accurate, the fee is retained, but refunded if meter is inaccurate)			600,00	600,00	600,00	600,00	0,00%
Tampered meters							
Replacement of meter			1 800,00	1 800,00	1 800,00	1 800,00	0,00%
Plus							
Installing fee			1 000,00	1 000,00	1 000,00	1 000,00	0,00%
Plus							
Tampering fee (fine)			1 000,00	1 000,00	1 000,00	1 000,00	0,00%

Electricity

		Unit	2013/2014	2014/2015	2015/16	2016/17	2017/18	increase	
Vacant stands - Availability charg	202				160,00	160,00	160,00	0,00%	
Residential (Conventional meters)									
Basic Charge	201	Per Month	140,50	148,65	160,00	160,00	160,00	0,00%	
Unit Charge	270		0,9951						
Blocks									
0 - 50 Kwh		Kwh		0,8000	0,7900	0,8400	0,8558	1,88%	
51 - 350 kwh		Kwh		1,1500	1,0000	1,0700	1,1003	2,83%	
351 - 600 kwh		Kwh		1,2500	1,3400	1,4400	1,5486	7,54%	
601 kwh +		Kwh		1,5200	1,6000	1,7200	1,8237	6,03%	
Approved indigents are subsidized 100% on the first 50 KwH used									
Residential prepaid meters		Kwh	1,2840						
Blocks	290								
0 - 50 Kwh		Kwh	50,0000	1,0800	0,7900	0,8400	0,8558	1,88%	
51 - 350 kwh		Kwh	300,0000	1,2500	1,0000	1,0800	1,1003	1,88%	
351 - 600 kwh		Kwh	250,0000	1,3000	1,4100	1,5200	1,5486	1,88%	
601 kwh +		Kwh	400,0000	1,5200	1,6600	1,7900	1,8237	1,88%	
Approved indigents are subsidized 100% on the first 50 KwH used									
Departmental consumption									
Unit Charge	279	Kwh	1,2091	1,15	1,51	1,51	1,51	0,00%	
Commercial prepaid meters									
Single phase (< 3000 Kwh)									
Unit charge		Kwh	1 000,0000				1,5180		
Three Phase (Commercial low)									
Unit charge		Kwh					1,5180		
Commercial single phase (Conventional meters)									
Basic Charge	205	Per Month	366,11	390,00	400,00	400,00	400,00	0,00%	
Unit Charge	271	Kwh	0,9202	1,15	1,2800	1,4200	1,5180	6,90%	
Commercial Three phase (Conventional meters)									
Basic Charge	205	Per Month	121,50	132,00	400,00	400,00	400,00	0,00%	
Unit Charge	272	Kwh	0,9202	1,15	1,2800	1,4200	1,5180	6,90%	
Industrial > 100KvA (Reset meters)									
Basic charge	207	Per Month	121,50	150,00	150,00	150,00	150,00	0,00%	
Admin charge	210	Per Month	366,11	450,00	450,00	450,00	450,00	0,00%	
Demand charge	280	KvH	118,80	165,00	135,76	146,13	148,88	1,88%	2,80
Unit Charge	273	KwH	0,9192	0,9800	1,0420	1,1216	1,1427	1,88%	0,02
Industrial three phase conventional									
Basic charge	205				150,00	400,00	400,00	0,00%	
Unit charge	272				1,1097	1,4200	1,4671	3,32%	
Farms									
Basic charge	204	Per Month	140,50	140,50	155,00	150,00	150,00	0,00%	
Unit Charge	281	KwH	1,21	1,15		1,42	1,4671	3,32%	

Electricity : Connections/Disconnections

	2013/2014	2014/2015	2015/2016	2016/17	2017/18	Increase
New Connections						
Standard single phase underground up to 60 amp	2 939,52	3 000,00	3 360,00	3 360,00	3 500,00	4,17%
Additional levy per meter above 30 m	56,11	60,00	60,00	60,00	70,00	16,67%
Heavy duty single phase underground service to 30 m length	3 206,74	3 300,00	3 700,00	3 700,00	3 800,00	2,70%
Additional levy per meter above 30 m	66,81	70,00	70,00	70,00	80,00	14,29%
Three phase underground up to 60 amp	4 275,65	4 300,00	4 800,00	4 800,00	5 000,00	4,17%
Additional levy per meter above 30 m	69,48	70,00	70,00	70,00	90,00	28,57%
Installation where the conditions for standard services does not apply	8 818,56	8 800,00	9 800,00	9 800,00	10 000,00	2,04%
Additional levy per meter above 30 m	93,54	100,00	100,00	100,00	100,00	0,00%
Installation of pre-paid meter with ready board supplied by consumer						
60 A Underground cable supplied by council	4 008,42	4 000,00	4 480,00	4 480,00	4 600,00	2,68%
60 A Underground cable supplied by consumer	3 473,97	3 500,00	3 920,00	3 920,00	4 000,00	2,04%
Standard single phase overhead service to 30 m length plus ready board	1 656,82	1 680,00	1 800,00	1 800,00	1 850,00	2,78%
Standard single phase underground service to 30 m length plus ready board	3 741,20	3 750,00	4 200,00	4 200,00	4 300,00	2,38%
Additional single phase split-prepayment meter	4 008,42	4 000,00	4 400,00	4 400,00	4 600,00	4,55%
Additional three phase prepayment meter	1 469,77	1 500,00	1 680,00	1 680,00	1 750,00	4,17%
Replacement of meters due to damage and tampering:						
Single phase (Conventional and pre-paid)	2 271,45	2 300,00	2 500,00	2 500,00	2 800,00	12,00%
Three phase (Conventional and Pre-paid)	4 542,89	4 550,00	5 000,00	5 000,00	5 000,00	0,00%
Plus						
Penalty based on 1000 units consumption	892,62	1 325,00	1 400,00	1 400,00	1 490,00	6,43%
Plus						
Reconnection fee	160,33	160,00	180,00	180,00	180,00	0,00%
Connection of service cable supplied by the consumer's contractor	1 547,38	1 550,00	1 700,00	1 700,00	1 700,00	0,00%
Replacement and connection of cable that was removed due to non payment.	982,46	1 000,00	1 120,00	1 120,00	1 500,00	33,93%
Replacement of conventional meter with pre-payment meter						
Single phase	2 136,85	2 150,00	2 150,00	2 150,00	2 200,00	2,33%
Three phase	3 929,82	4 000,00	4 000,00	4 000,00	4 200,00	5,00%
Replacement of a 20 amp pre-payment meter	2 446,83	2 500,00	2 500,00	2 500,00	2 500,00	0,00%

Permanent removal of service						
Overhead	374,12	375,00	420,00	420,00	420,00	0,00%
Underground	935,32	935,00	1 000,00	1 000,00	1 000,00	0,00%
Removal and disconnection of meter	400,85	400,00	420,00	420,00	420,00	0,00%
Reconnection of meter	160,33	160,00	180,00	180,00	180,00	0,00%
Temporary disconnection on consumer's request	400,85	400,00	420,00	420,00	420,00	0,00%
Reconnection after temporary disconnection						
- On consumer's request	400,85	400,00	420,00	420,00	420,00	0,00%
- On account of non-/late payment	400,85	400,00	420,00	420,00	420,00	0,00%
Call out for interruption of electricity on account of a fault in the consumer's installation						
During working hours - rural	362,75	400,00	420,00	420,00	420,00	0,00%
During working hours - town	290,21	300,00	330,00	330,00	330,00	0,00%
After hours - rural	483,67	500,00	550,00	550,00	550,00	0,00%
After hours - town	411,13	400,00	450,00	450,00	450,00	0,00%
Test of meter (repayable if faulty)						
Single phase	213,80	250,00	280,00	280,00	280,00	0,00%
Three phase	347,40	350,00	400,00	400,00	400,00	0,00%
Maximum demand	1 229,25	1 500,00	1 600,00	1 600,00	1 600,00	0,00%

Traffic department

	2013/2014	2014/2015	2015/2016	2016/17	2017/18	Increase	
closing of street					700,00		new
Escorts per event (excluding political and welfare organisations)	519,27	800,00	850,00	850,00	1 000,00	17,65%	
All fines and other tariffs as prescribed by provincial legislation							

Fire Brigade

	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Call out charges						
Within municipal area	357,62	350,00	500,00	500,00	500,00	0,00%
Outside municipal area	603,98	600,00	1 000,00	1 000,00	1 000,00	0,00%
Use of service per hour (calculated from the time of departure until the time back at the station) Use of service per hour (Calculatedfrom the time of departure until the time back at the station)	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	
Use of any material other than water	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	
Use of water per kl or part thereof @ Bussiness tariff						
Use of portable pump per hour	127,16	200,00	250,00	250,00	250,00	0,00%

Cemetary Fees

	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Bothaville & Wesselsbron cemetaries						
1,8 m single grave	842,39	900,00	900,00	1 000,00	1 000,00	0,00%
1,8 m double grave	1 668,88	1 800,00	1 800,00	2 000,00	2 000,00	0,00%
2,4 m grave	1 112,59	1 200,00	2 000,00	2 000,00	2 000,00	0,00%
Reserve Grave Space	2 119,78	2 000,00	2 000,00	2 000,00	2 000,00	0,00%
Kgotsong and Monyakeng						
Children	190,71	200,00	200,00	300,00	400,00	33,33%
Adults	206,63	250,00	300,00	400,00	600,00	50,00%
Reserve Grave Space	2 119,78	2 000,00	2 000,00	2 000,00	2 000,00	0,00%

Caravan Parks	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Caravan and camping sites per day or part there-off						
With facilities	127,16	150,00	150,00	160,00	160,00	0,00%
Per person camping per day	20,00	20,00	20,00	20,00	20,00	0,00%

Halls and facilities	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Bothaville and Wesselsbron						
Main Hall	794,70	850,00	900,00	900,00	900,00	0,00%
For eight hours or less	1 271,53	1 350,00	1 400,00	1 500,00	1 500,00	0,00%
Deposit: Residents	2 384,11	2 400,00	2 450,00	2 500,00	2 500,00	0,00%
Non-residents						
Side Hall	317,88	350,00	400,00	400,00	400,00	0,00%
For eight hours or less	794,70	850,00	900,00	900,00	900,00	0,00%
Deposit: Residents	1 589,41	1 650,00	1 800,00	1 800,00	1 800,00	0,00%
: Non-residents						
Kitchen	238,41	250,00	300,00	300,00	300,00	0,00%
Rental of Kitchen & Facilities						
Monthly rental of main hall or side hall	12,72	15,00	15,00	15,00	15,00	0,00%
Per hour						
Deposit equal to one months rental						
Monyakeng and Kgotsong	476,82	500,00	550,00	550,00	550,00	0,00%
For eight hours or less	556,29	600,00	700,00	700,00	700,00	0,00%
Deposit: Residents	1 192,06	1 200,00	1 500,00	1 500,00	1 500,00	0,00%
: Non-residents						
50% discount on all the above tariffs in respect of Charitable and religious organisations						

A cancellation fee amounting to 40% of the total fee for the hiring of a hall and equipment will be payable if the booking of a hall is cancelled						
Rental of sport stadiums						
Per week day	397,35	450,00	480,00	500,00	500,00	0,00%
Per day for schools	238,41	250,00	280,00	280,00	280,00	0,00%
Saturdays and Sundays	715,23	750,00	800,00	800,00	800,00	0,00%
Cleaning Deposit	556,29	600,00	1 000,00	1 000,00	1 000,00	0,00%

Town Development and properties

	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Building Plans						
Kgotsong and Monyakeng						
Residential: Additions	143,05	150,00	170,00	180,00	180,00	0,00%
New Buildings	198,68	200,00	220,00	240,00	240,00	0,00%
Business: New Buildings	206,63	250,00	280,00	300,00	300,00	0,00%
: Additions				200,00	200,00	0,00%
: Alterations				200,00	200,00	0,00%
Bothaville and Wesselsbron						
Residential: Additions	238,41	250,00	280,00	280,00	280,00	0,00%
New Buildings	317,88	350,00	380,00	380,00	380,00	0,00%
Business : New buldings	397,35	450,00	500,00	500,00	500,00	0,00%
: Additions				350,00	350,00	0,00%
: Alterations				350,00	350,00	0,00%
	397,35					
Swimming pool	79,47	80,00	80,00	80,00	80,00	0,00%
Radio mast	79,47	80,00	80,00	80,00	80,00	0,00%
Minor building work as defined in SABS 0400-1990	79,47	80,00	80,00	80,00	80,00	0,00%
Carport/Awning	79,47	80,00	80,00	80,00	80,00	0,00%
SUBDIVISIONS,CONSOLIDATIONS AND REZONING						
CATEGORY 1 APPLICATIONS						
Township Establishment		2014/2015	2015/16	2016/17	2017/18	Increase
Single	0-500			20,00	20,00	0,00%
	501-1000			15,00	15,00	0,00%
	1001 and more			10,00	10,00	0,00%
Group	0-500			1,00	1,00	0,00%
	501-1000			13,00	13,00	0,00%
	1001and more			11,00	11,00	0,00%
Business & Other	0-500			2,00	2,00	0,00%
	501-1000			20,00	20,00	0,00%
	1001 and more			R 13,00	R 13,00	0,00%
Industrial	0-500			R 20,00	R 20,00	0,00%
	501-1000			R 18,00	R 18,00	0,00%
	1001 and more			R 11,00	R 11,00	0,00%
Rezoning				R 1 400,00	R 1 400,00	0,00%
Removal, ammendment or suspention of restrictive tiltle conditions				R 1 200,00	R 1 200,00	0,00%
Ammendment of general plan				R 2 000,00	R 2 000,00	0,00%
Permanent closure of public space				R 2 000,00	R 2 000,00	0,00%
Consent use				R 680,00	R 680,00	0,00%
Subdivision				R 1 000,00	R 1 000,00	0,00%
per additional portions after 5th				R 100,00	R 100,00	0,00%
Consolidation				R 1 000,00	R 1 000,00	0,00%
per additional portions after 5th				R 100,00	R 100,00	0,00%
CATEGORY 2 APPLICATIONS						
Subdivision				R 1 000,00	R 1 000,00	0,00%
per additional portions after 5th				R 100,00	R 100,00	0,00%
Consolidation				R 1 000,00	R 1 000,00	0,00%
per additional portions after 5th				R 100,00	R 100,00	0,00%
Consent use				R 680,00	R 680,00	0,00%
Removal, ammendment or suspention of				R 1 200,00	R 1 200,00	0,00%

restrictive tiltle conditions						
GENERAL						
Appeal on decision				R 3 000,00	R 3 000,00	0,00%
Appliaction to operate business on residentail site(Mix)				R 400,00	R 400,00	0,00%
Plan scanning/copy				R 80,00	R 80,00	0,00%
Borrowed plans/copy				R 80,00	R 80,00	0,00%
Boundary beacon identification				R 40,00	R 40,00	0,00%
General plan/infranstructure plan copy				R 55,00	R 55,00	0,00%

Works department (Sundry Tariffs)

	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Rental of Vehicles and machinery (per hour)						
Grader	397,35	500,00	550,00	600,00	600,00	0,00%
Front-end Loader	397,35	500,00	550,00	600,00	600,00	0,00%
JCB	397,35	500,00	550,00	600,00	600,00	0,00%
Roller	316,01	350,00	380,00	400,00	400,00	0,00%
Bulldozer	556,29	650,00	700,00	700,00	700,00	0,00%
Trucks	397,35	500,00	550,00	600,00	600,00	0,00%
Compressor	238,41	300,00	350,00	400,00	400,00	0,00%
Tractor	238,41	300,00	500,00	600,00	600,00	0,00%
Electricity Fault Finder	317,88	450,00	550,00	600,00	600,00	0,00%
Removal of Building Material (per load)	397,35	800,00	1 000,00	1 000,00	1 000,00	0,00%
Cleaning / Cut of even:						
Large erven > 750 m2	794,70	1 200,00	1 500,00	1 500,00	1 500,00	0,00%
Small erven	556,29	600,00	650,00	700,00	700,00	0,00%
Gravel & Ground (6 m2)						
Gravel	190,72	250,00	300,00	300,00	300,00	0,00%
Ground	190,72	250,00	300,00	300,00	300,00	0,00%
Delivery Charge	476,82	600,00	650,00	700,00	700,00	0,00%

General tariffs

	2013/2014	2014/2015	2015/16	2016/17	2017/18	Increase
Clearance certificates	87,42	100,00	100,00	100,00	160,00	60,00%
Valuation certificates	158,94	160,00	160,00	160,00	160,00	0,00%
Duplicate documents per document	7,30	8,00	10,00	10,00	10,00	0,00%
Specified account and duplicate account requested by client	6,35	7,00	10,00	10,00	10,00	0,00%
Posters – Deposit	397,35	400,00	500,00	500,00	500,00	0,00%
Election posters						
Rental	1 437,05	1 500,00	1 500,00	1 500,00	1 500,00	0,00%
Refundable deposit	1 290,36	1 500,00	1 500,00	1 500,00	1 500,00	0,00%
Removal per poster and banner	72,10	100,00	100,00	100,00	100,00	0,00%
Direction signs						
Accommodation facilities per month per sign	53,45	100,00	100,00	100,00	100,00	0,00%
Permits						
Hawkers Permit	31,07	40,00	40,00	50,00	50,00	0,00%
Stalls permit (front) per day		250,00	250,00	250,00	300,00	20,00%
Stalls permit (Back) per day		200,00	200,00	200,00	250,00	25,00%